

## Exhibit B

**REDACTED**

**Delphi Corporation & Subsidiaries  
F.E.I.N. 38-3430473  
2002 Adjustment to Federal Taxable Income**

This return reflects an adjustment to the 2002 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2002 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2002 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation and Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

**RECONCILIATION**

	<u>Delphi</u>	<u>Delco</u>	<u>DTI</u>	<u>Exhaust</u>
Fed. Tax. Inc.(loss)				<b>REDACTED</b>
Current Yr. Net 59(e) adj. *				

<b>REDACTED</b>	_____	_____	_____	_____
Business Income	_____	_____	_____	_____

Gross Sec. 59(e) Adj.	_____	<b>REDACTED</b>	_____	_____
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2002 Sec. 59(e) Amort.(1/10 <sup>th</sup> )	_____	_____	_____	_____
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*Net Current Yr. 59(e)	_____	_____	_____	_____
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Further details available upon audit.

**REDACTED**

**Delphi Corporation & Subsidiaries  
F.E.I.N. 38-3430473  
2003 Adjustment to Federal Taxable Income**

This return reflects an adjustment to the 2003 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2003 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2003 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation & Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

**RECONCILIATION**

	<u>Delphi</u>	<u>Delco</u>	<u>DTI</u>	<u>Exhaust</u>
Fed. Tax. Inc.(loss)				<b>REDACTED</b>
2003 Net 59(e) adj	*			
<b>REDACTED</b>				
2002 Amortization (1/10 <sup>th</sup> )	_____	_____	_____	_____
Business Income	_____	_____	_____	_____
Gross Sec. 59(e) Adj.				<b>REDACTED</b>
2003 Sec. 59(e) Amort.(1/10 <sup>th</sup> )	_____	_____	_____	_____
*Net Current Yr. 59(e)	_____	_____	_____	_____

Further details available upon audit.

**Delphi Corporation & Subsidiaries**  
**F.E.I.N. 38-3430473**  
**2004 Adjustment to Federal Taxable Income**

This return reflects an adjustment to the 2004 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2004 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2004 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation & Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

**RECONCILIATION**

	<u>Delphi</u>	<u>DTI</u>	<u>Exhaust</u>
Fed. Tax. Inc.(loss)			<b>REDACTED</b>
2004 Net 59(e) adj	*		
<b>REDACTED</b>			
2002 Amortization (1/10 <sup>th</sup> )			
2003 Amortization (1/10 <sup>th</sup> )	_____	_____	_____
Business Income	_____	_____	_____
Gross Sec. 59(e) Adj.			<b>REDACTED</b>
2004 Sec. 59(e) Amort.(1/10 <sup>th</sup> )	_____	_____	
*Net Current Yr. 59(e)	_____	_____	

Further details available upon audit.